



I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

On _____

TOWNSEND and TOWNSEND and CREW LLP

By: 6/8/06

PATENT

Attorney Docket No.: 16869S-040000US
Client Ref. No.: W0028-01EW

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Hideo Yamakura, et al.

Application No.: 10/025,154

Filed: December 18, 2001

For: MAGNETIC HEAD WITH
ELECTRO-LAPPING GUIDE (AS
AMENDED)

Customer No.: 20350

Confirmation No. 6231

Examiner: David Donald Davis

Technology Center/Art Unit: 2652

AMENDMENT SUBMITTED WITH
REQUEST FOR CONTINUED
EXAMINATION UNDER 37 C.F.R. §1.114

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the final Office Action mailed March 16, 2006, please enter the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.